IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

MONDAY, THE 2ND APRIL 2007 / 12TH CHAITHRA 1929

WP(C).No. 37394 of 2004(B)

PETITIONER:

K.M. BASHEER, 36/13, KALLUVILAKOM,
LISIE HOSPITAL ROAD, ERNAKULAM DISTRICT,
COCHIN-682 018.

BY ADV. SRI.MOHAMMED RAFIQ

RESPONDENTS:

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1. THE ADDITIONAL SALES TAX OFFICER,
IV CIRCLE, ERNAKULAM.

2. THE DEPUTY TAHSILDAR (R.R.)
KANAYANNUR TALUK, ERNAKULAM.

3. THE STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.G.P.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

Ext.P1: True copy of the Revenue Recovery notice dated 19.8.2004 issued by the second respondent to the petitioner.

// True copy //

P.A. to Judge

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KURIAN JOSEPH, J.

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W.P.(C)NO.37394 OF 2004

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Dated this the 2nd day of April 2007

JUDGMENT

The issue raised in this writ petition pertains to the legality of recovery steps initiated against the Director of a public limited company for the sales tax arrears of the company. The law is settled by the decision of this court in W.P.(C)38763/01 dated 30.8.2005 in favour of the petitioner. The impugned proceedings against the petitioner is accordingly set aside without prejudice to the liberty to the Revenue to take appropriate action in accordance with law against the company and its assets.

KURIAN JOSEPH, JUDGE

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